

ORDINANCE 2001-44-CL

**AN ORDINANCE AMENDING ORDINANCE 87-31-CL SUBJECTING INNKEEPER'S
TAX PAYMENT OF TIPPECANOE COUNTY, INDIANA TO BE COLLECTED BY
THE COUNTY TREASURER**

WHEREAS, the Tippecanoe County Council did on the 13th day of October, 1987 enact Ordinance 87-31-CL designating, the Tippecanoe County Treasurer as the collector and reporter of the Innkeeper's Tax collected in the County of Tippecanoe pursuant to IC 6-9-7-6 and

WHEREAS, the Tippecanoe County Treasurer has determined that certain persons required to collect and pay said Innkeeper's Tax have failed to report and pay said tax within twenty (20) days after the end of each month as required by Ordinance 87-31-CL; and

WHEREAS, the Tippecanoe County Council has determined the necessity of imposing a penalty for failure to comply with Ordinance 87-31-CL.

NOW, THEREFORE, BE IT ORDAINED that Ordinance 87-31-CL, Paragraph 3 be and the same is hereby amended to read as follows:

That the Innkeeper's Tax shall be paid to the Tippecanoe County Treasurer not more than twenty (20) days after the end of the month the Innkeeper's Tax is collected. If a person fails to (1) file a return, or (2) pay the full amount of the Innkeeper's Tax due from such person on or before the due date for such return or payment, the person shall be subject to a penalty of.

- a. Ten percent (10%) of:
 - (1) The full amount of the tax due if the person failed to file the returns;
 - (2) The amount of the tax not paid if the person filed the return but failed to pay the full amount shown on the return.
- b. Interest at the rate of eight percent (8%) per annum on the unpaid balance of such tax and penalty until paid in full.

BE IT FURTHER ORDAINED, that Ordinance 87-31-CL shall in other respects remain in full force and effect.

BE IT FURTHER ORDAINED, that this Ordinance shall become effective on January 1,2002.

Presented the County Council of Tippecanoe County, Indiana, for the first time, and approved this 11th day of December, 2001, by the following vote:

	VOTE	TIPPECANOE COUNTY COUNCIL
David S. Byers	Yes	_____ David S. Byers, President
Connie Basham	Yes	_____ Connie Basham, Vice President
Jeffrey Kessler	Yes	_____ Jeffrey Kessler
Kathy Vernon	Yes	_____ Kathy Vernon

Margaret K. Bell	Yes	_____
Ronald L. Fruitt	Yes	_____
Jeffrey A. Kemper	Absent	_____

ATTEST:

Robert A. Plantenga, Auditor

A unanimous consent motion to consider on First Reading, same day or same meeting of introduction was [not offered/not] sustained by a vote of 6 in favor and 0 opposed, pursuant to IC 36-2-4-7.

Presented to the County Council of Tippecanoe County, Indiana, for the second time, and DULY ORDAINED, PASSED AND ADOPTED this 11th day of December, 2001, by the following vote:

	VOTE	TIPPECANOE COUNTY COUNCIL
David S. Byers	Yes	_____
Connie Basham	Yes	_____
Jeffrey Kessler	Yes	_____
Kathy Vernon	Yes	_____
Margaret K. Bell	Yes	_____
Ronald L. Fruitt	Yes	_____
Jeffrey A. Kemper	Absent	_____

ATTEST:

Robert A. Plantenga, Auditor